

The Department will not approve the accuracy of private legal publications. (This is a GIL.)

September 21, 2005

Dear Xxxxx:

This letter is in response to your letter dated July 1, 2005, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.tax.illinois.gov to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are in the process of compiling necessary information that will enable us to include your state's procedures and fees in the PUBLICATION.

Submitting your information is more important now than ever before. Our publication is utilized by hundreds of thousands of subscribers. The return of accurate data will help ensure proper transactions AND cut down on calls made to your offices.

THE DEADLINE TO RETURN YOUR INFORMATION IS SEPTEMBER 9, 2005.

Your assistance is greatly appreciated and I encourage you to contact me throughout the year as changes in procedures occur. As an Advisory Board Member you will receive a *complimentary* copy of the new edition once it becomes available.

If you have any questions, feel free to call me.

DEPARTMENT'S RESPONSE:

We cannot approve the accuracy of private legal publications. We advise you to consult Illinois Statutes and administrative rules as well as Department Publications on these matters. However, in the interest of limiting the dissemination of incorrect or incomplete information, we make the following suggestions.

Enclosed, please find the pages of the Guide with suggestions for changes or additions. In addition, in the Part named "Title Information", under the Section labeled "Sales or Use Tax Applicable to Titling", please replace the 5th sentence with the following:

"With some exceptions, NON-RESIDENTS who purchase a vehicle in Illinois for registration in another state are not subject to tax if not titled in Illinois. Nonresidents are not entitled to this exemption if the vehicle will be titled in a state that does not give Illinois residents an exemption on their purchases in that state of vehicles that will be titled in Illinois (i.e., if there is no reciprocal exemption)." (underscoring shows additions)

We suggest that you make the other changes as noted in this Section also.

Also enclosed, please find a RUT-50 Vehicle Use Tax Chart with a revised date of 12/04.

There are no suggested changes to the other highlighted areas of the publication as submitted.

I hope this information is helpful. If you require additional information, please visit our website at www.tax.illinois.gov or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Sincerely,

Samuel J. Moore
Associate Counsel

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